



DIRECTIVE 09-1

Supersedes Directive 05-3 issued February 25, 2005

March 10, 2009

REAL PROPERTY ABSTRACT OF ASSESSMENT EXTENSION PROCEDURE

Purpose. This directive specifies the process for extending the filing date for the Real Property Abstract of Assessment with the Department of Revenue, Property Assessment Division (Division). The County Abstract of Assessment for Real Property shall consist of the Real Property Abstract, Form 45, the Assessment Practices Survey, the Report of Current Year Assessed Values for Properties Listed in the State Sales File, and maps of agricultural land market areas and assessor location areas in the county.

Statute. Neb. Rev. Stat. §77-1514 (Cum. Supp. 2008) provides:

The county assessor shall prepare abstracts of the property assessment rolls of locally assessed property of his or her county on forms prescribed and furnished by the Tax Commissioner. The county assessor shall file the real property abstract with the Property Tax Administrator on or before March 19 and the personal property abstract on or before June 15.

The abstracts shall show the taxable value of real or personal property in the county as determined by the county assessor and any other information as required by the Property Tax Administrator. The Property Tax Administrator, upon written request from the county assessor, may for good cause shown extend the final filing due date for the real property abstract and the statutory deadlines provided in section 77-5027. The Property Tax Administrator may extend the statutory deadline in section 77-5028 for a county if the deadline is extended for that county.

Procedure. The real property abstract is an integral part of the process of reporting on the level and quality of assessment from the Property Tax Administrator to the Tax Equalization and Review Commission for the purpose of statewide equalization. Detailed analysis of the data contained in the abstract cannot occur until the abstract is filed with the Division.

The due date for the abstract is March 19 of each year and the due date for the Reports and Opinions from the Property Tax Administrator to the Tax Equalization and Review Commission is 19 days following the filing due date of the abstract of assessment pursuant to Neb. Rev. Stat. §77-5027 (Reissue 2003). If the filing due date for the abstract of assessment falls on a weekend or holiday, the

due date will be the next business day. If the filing due date for the Reports and Opinions falls on a weekend or holiday, the due date will be the next business day.

The Property Tax Administrator has the authority, following a written request, to extend the filing date for the abstract of assessment. This Directive is being issued to deal with extension requests in an orderly fashion. It will also apprise county assessors and other county officials of the procedure the Division intends to follow, on an annual basis, should a request for an extension for the filing of the real property abstract of assessment be filed.

Form of the Extension Request. Statutorily, Neb. Rev. Stat. §77-1514 provides that the Property Tax Administrator may issue an extension *upon written request by the assessor*. All requests for extension must be in writing, directed to the Property Tax Administrator. Facsimile transmissions and electronic mail shall be considered written requests.

Section 77-1514 also provides that the extension shall be granted for good cause shown. The extension request must contain an explanation of why the extension is needed and how it would improve the quality of the assessment in the county.

Time of Filing. Requests for extension shall be filed with the Division no later than March 16 of each year. A request for extension with a postmarked date of March 16 shall be considered timely filed. Extension requests that are not timely filed shall be denied absent exceptional circumstances. Exceptional circumstances shall be limited to natural disasters or catastrophic technology or personnel occurrences of which the county assessor or the county had no notice on or before March 16.

Grant of Extension. The Property Tax Administrator, if satisfied with the written explanation provided by the county assessor or the county, may grant the extension without holding a hearing. If the request is granted without a hearing, the county assessor, county board of equalization, county attorney, and the Tax Equalization and Review Commission will be notified of the Property Tax Administrator's decision and the date the abstract of assessment will be due.

Show Cause Hearing. If the Property Tax Administrator is not satisfied with the written explanation provided by the assessor, a hearing on the request for extension will be scheduled. The Division shall issue a notice of hearing, scheduling a time and place for a hearing on the request for extension. The notice shall be issued to the county assessor, county board of equalization, county attorney and the Tax Equalization and Review Commission.

Any hearing ordered by the Division shall be held by telephonic conference at the office of the Department of Revenue in Lincoln, Nebraska no later than March 19. The Division shall be responsible for contacting the county assessor or the county at the time and date of the hearing.

Following the hearing, a written order shall be issued setting forth whether the extension was granted and setting the time by which the abstract of assessment shall be filed. The written order shall be

mailed to the county assessor, county board of equalization, county attorney and Tax Equalization and Review Commission.

Appeal. A county assessor or county whose request for an extension has been denied may appeal that denial to the Tax Equalization and Review Commission.

Enforcement. Pursuant to Neb. Rev. Stat. §77-1330 (Cum. Supp. 2008), the Division may take corrective action if any county official violates any directive of the Division. Further, when a county files its abstract outside of the statutory deadline, the Property Tax Administrator shall report this to the Tax Equalization and Review Commission as part of the Reports and Opinions of the Property Tax Administrator.

APPROVED:

/s

Douglas A. Ewald

Tax Commissioner

March 10, 2009

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